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VIA EFILING AND HAND DELIVERY

February 23, 2006

The Honorable Charles L.A. Terreni
Chief Clerk/Administrator
South Carolina Public Service commission
101 Executive Center Dr., Suite 100
Columbia, SC 29210

Re: Docket No. 2006-349-T; Application of Roeder & Moore, LLC d/b/a Two Men & A Truck of Rock Hill and Two Men & A Truck of Charlotte requesting a rate increase.

Dear Mr. Terreni:

In a letter dated January 3, 2007, ORS respectfully requested postponement of the application of Roeder & Moore, LLC for a rate increase to allow the Audit Department time to study the request. Attached please find a copy of the audit report pertaining to the above referenced docket.

ORS hereby submits said audit report to the Commission for review.

Please accept the original of this letter for filing and return the copy enclosed to me in the envelope provided. If you have any questions, do not hesitate to contact me.

Sincerely,


Jeffrey M. Nelson

Enclosure

cc: Florence P. Belser, Esquire
Katie Morgan
Nanette S. Edwards, Esquire
Jay Jashinsky
John J. Pringle, Esquire

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JAY R. JASHINSKY, CPA
DIRECTOR OF AUDITING

Date: 21 February 2007

To: George Parker, Transportation Department Manager

From: Robin D. Jacobs, Auditor *RDJ*

**In Re: Rate Increase Request of Roeder & Moore dba Two Men & A Truck
(2006-349-T)**

The ORS Audit Staff conducted an impact study in response to the application for tariff increase of Roeder & Moore dba Two Men & A Truck. The company was granted a Class "E" certificate on September 10, 2001 to transport household goods between points and places in South Carolina.

Based on the current tariff the company has an operating ratio of 115% on regulated revenue. The filed request for tariff increase would result in a revised operating ratio of 100% and additional revenue of \$18,052.00.